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ABSTRACT

This comparative analysis updates the effects on school finance of the Delaware Legislature's passage of a new equalization law in 1984. The formula for allocation of equalization funds was modified by increasing the level of state support and by requiring greater local tax effort for districts to qualify for the funds. Analysis focuses on four variables as indicators of changes in finance: current expense tax rates; local current expense revenues; total current expenses from all revenue sources; and expenditures for salaries among districts. The degree of dispersion among the 16 regular districts before and after legislation is analyzed by comparing each variable in 1983-84 with recent data on the variable. A summary of data analyses includes the following findings: (1) state funding for equalization purposes over the 3-year phase increased 179 percent over funding in 1983-84; (2) increased funding is provided in large measure to "low wealth" districts; (3) the statute raised the local tax effort among lower paying districts; (4) the total amount of money available from the combined sources and the total current expenses per unit from all revenue sources are more equalized among districts; and (5) average teachers' salaries are more nearly equal among districts. Disparities among districts, on all variables analyzed, were therefore reduced. The statute's only negative effect is the difficulty in projecting local tax rates needed to qualify for full entitlement. The report contains 13 tables; 7 more are included in an appendix. (CJH)

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REPORT ON THE EFFECTS OF THE NEW EQUALIZATION LAW (HS 2 FOR HB 429)

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STATE OF DELAWARE

DEPARTMENT OF PUBLIC INSTRUCTION

DOVER, DELAWARE 19901

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REPORT ON THE EFFECTS OF THE NEW EQUALIZATION LAW (HS 2 FOR HB 429)

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January 1987

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PURPOSE

In June 1984, the Legislature passed and the Governor signed House Substitute 2 for House Bill 429 which significantly modified the formula for the allocation of State equalization funds, specified the level of State Support for this program over a three-year phase-in period, and nearly tripled the State funding of the program over its level in 1983-84, the last year of the old program. The formula change, in addition to increasing the level of State support, also required much greater local tax effort in order for districts to qualify for the State funds than was the case under the old formula.

This report is an update of a document on the same subject prepared a year ago to review the effects of the new statute. The analysis focuses on four variables as indicators of changes which have occurred in the school finance picture, changes which can be almost entirely attributed to passage of this significant change in the equalization law. The variables analyzed include: current expense tax rates, local current expense revenues, total current expenses from all revenue sources, and expenditures for salaries among the various districts.

PROCEDURES

The basic procedure throughout this analysis is to provide a comparison of each variable in 1983-84 with the most recently available data on that variable. The basic methodology involves the tabulation of each variable on a district-by-district basis so that an analysis of the degree of dispersion among districts before and after passage of the legislation can be made. In most cases the analysis is limited to the sixteen regular districts. Vocational districts are excluded because their tax rates are established by statute and their expenditure patterns given half-time students are not comparable to the regular districts. Similarly, special education schools have been excluded since their treatment under the equalization law is a special case and the local funds for their operation are raised by tuition tax rates which are set by local boards of education without the referenda requirements that apply to current expense tax rates in the regular districts.

Data were extracted from reports prepared annually by the Department of Public Instruction from data submitted by the local school districts. The primary sources of data included the following:

* Report of Educational Statistics for the fiscal years 1983-84 through 1985-86.

* September Unit Allotment for the fiscal years 1983-84 through 1986-87.

* Assessments & Tax Rates, Delaware Public Schools for the fiscal years 1983-84 through 1986-87.

* Educational Personnel in Delaware Public Schools for the fiscal years 1983-84 through 1985-86. Personnel salary data were also drawn from a computerized personnel file of unpublished data which gives greater detail than that in the published report. This same source was also used to obtain salary data for 1986-87 which have not yet been published.

Most of the analyses are done on a per unit basis since that is the basic method of funding in Delaware. The use of units rather than pupils compensates for differences in program costs among districts which may result from differences in needs of pupils rather than differences in effort that local communities are willing to make.

DEFINITIONS

Current Expense Tax Rates - Tax rates on real estate are expressed throughout the report per $100 of assessed value or full value. The rates on assessed value are the actual rates levied by the county tax offices based upon the assessed value of real estate in a district. However, because assessment practices vary greatly among the counties, the real estate tax rates based upon full value of real estate (i.e. the estimated market value of property) give a better measure of the relative effort being made by the various school districts.

Eight of the sixteen regular school districts also levy a capitation tax for current expense. These per capita taxes have been added to the revenues collectible from real estate taxes to obtain the total local revenues for current expense.

The total local tax revenues collectible have then been divided by the full value of real estate in each district to obtain a "combined tax rate." This would be the equivalent rate levied in each district, if all local taxes were applied to real estate and capitation taxes were eliminated. Thus, the "Combined Tax Rate per $100 of Full Value" gives the best estimate of comparative local tax effort among the districts.

Salaries - Classroom teachers' salaries are used throughout the report as the measure of relative personnel salaries paid in each of the districts. Some tabulations are limited to salaries paid to teachers who receive funding only from State and local funds while other tables include all sources of funding. (Some teachers, for example, receive all or a portion of their salary from federal sources.)

Mean - As used in this report, the term "mean" is used to mean the unweighted average of the values for the sixteen regular school districts. It is obtained by simply summing the sixteen values for the districts and then dividing the sum by 16.

Standard Deviation - As used in this report, the term is the population value of this statistic. The "standard deviation" is a measure of the dispersion of the district values on any variable from the mean. The larger the standard deviation, the greater is the dispersion or variation among districts on that variable. The "standard deviation" may be thought of as the difference (plus or minus) between a typical district and the mean for all districts on a particular variable.

Coefficient of Variation - As used in this report, the term is the ratio of the standard deviation to the mean. It also provides a measure of dispersion or variation among districts on a particular variable. It may be thought of as the percentage difference (plus or minus) between a typical district's value and the mean for all districts on a particular variable.

STATE EQUALIZATION FUNDING

Table 1 provides a summary of the State funding per unit for equalization in each of the sixteen regular districts for the period 1983-84 through 1986-87. Also shown on the table is the full valuation of real estate per unit, i.e., the districts' per unit wealth, in 1986-87. Some highlights from the table are as follows:

1. The taxable real estate per unit ranges from a high of $6,845,035 in Cape Henlopen to a low of $1,347,567 in Lake Forest, a ratio of about 5 to 1.

2. Equalization per unit has increased dramatically from 1983-84 to 1986-87. For example, the funding per unit increased by $6,707 in the Caesar Rodney School District from 1983-84 to 1986-87. This is the largest absolute increase in per unit funding among the regular school districts and represents a 274 percent increase in three years.

3. The largest percentage increase in per unit funding among the regular districts occurred in Woodbridge. The increase of $6,316 per unit translates to a 345 percent change in three years.

4. Even wealthy school districts such as Cape Henlopen experienced significant percentage increases in funding on a per unit basis. The $928 per unit increase in Cape Henlopen amounts to a 314 percent increase.

5. The four New Castle County school districts, which make up the School Tax District, qualified for an increase of $976 per unit over the three-year period, an increase of 75 percent.

6. Correlations between district wealth, as measured by the full valuation of real estate per unit, and the State equalization funding per unit ranged from -.9681 in 1983-84 under the old formula to -.9129 in 1986-87. The slight decline in the absolute value of the correlation coefficient results from the guaranteed 30 percent and 10 percent increases in funding for 1984-85 and 1985-86, which were a part of HB 429, and from the fact that not all districts raised their required local share in 1986-87. Nonetheless, the large values of the coefficients indicate that the new statute is meeting its basic purpose of providing additional State support to districts with relatively low property tax bases.

Table 2 shows the total equalization funds allocated to districts for the years 1983-84 through 1986-87. The table indicates the following:

1. The state's total contribution to public education through equalization funding increased by about $13.9 million or 179 percent from 1983-84 to 1986-87.

2. The Caesar Rodney School District received the largest increase in total dollars, about $1.8 million or 317 percent.

3. The smallest increase in total funding occurred in the Indian River School District. However, the increase of $110,984 still represented a 57 percent change from 1983-84. The increase was small relative to other districts because of Indian River's relatively high wealth per unit and because the district did not provide its required local share. Funding will increase in 1987-88 and again in 1988-89, as the tax rate increases approved by voters in March 1986 are brought on-line.

4. The Brandywine School District, which has lost units during the period of implementation and qualifies for a relatively low per unit funding because of its per unit real estate wealth, received an increase of $615,853 from 1983-84 to 1986-87. This represents nearly a 78 percent increase over the three-year period. Similar increases occurred in the other New Castle County districts which are part of the School Tax District.

Table 3 provides a tabulation of the effort indices for each of the sixteen regular school districts in 1986-87. The effort index is computed by dividing the district tax rate per $100 of full valuation by the statewide rate that a

district must raise to qualify for its full State share of equalization. The table indicates the following:

1. Eight of the sixteen regular school districts are currently levying high enough rates to qualify for full State funding, i.e., their effort indices are greater than or equal to 1.0000.

2. Five districts have indices between .9000 and 1.0000, which means that they qualify for 90 percent or more of their State entitlement. In each of these cases, the districts held successful referenda, but because of changes in assessments or shifts in pupil units, the rates established were slightly less than needed in 1986-87 to qualify for full funding.

3. One district, Lake Forest, had an unsuccessful referendum and consequently qualified for only 85.9 percent of its equalization entitlement in 1986-87.

4. The two remaining districts, Cape Henlopen and Indian River, have held successful referenda, but the tax rates approved have not yet been fully implemented. Both districts will qualify for additional funding as the new rates are brought on-line in 1987-88 and 1988-89.

5. It should also be indicated, though not shown in Table 3, that the districts in Kent County which have indices below 1.0000 should move toward or above that point in 1987-88 as a result of reassessment which should result in increases in the tax rate per $100 of full value of about 10 percent.

Table 1

EQUALIZATION PER UNIT BY DISTRICT

1983-84 THROUGH 1986-87

District	Full Value of Real Estate per Unit (1986-87)	Equalization Per Unit 1983-84	1984-85	1985-86	1986-87
Appoquinimink	$1,982,966	$2,158	$4,167	$5,436	$7,768
Brandywine, Christina, Colonial, Red Clay	3,743,922	1,301	1,691	1,860	2,277
Caesar Rodney	1,479,542	2,447	5,014	6,580	9,154
Capital	2,641,826	1,655	2,993	3,847	5,713
Lake Forest	1,347,567	2,217	5,081	6,580	8,374
Milford	1,912,800	1,907	4,217	5,338	7,691
Smyrna	1,776,283	2,069	4,411	5,672	7,863
Cape Henlopen	6,845,035	296	739	889	1,224
Delmar	2,187,955	1,803	4,289	5,524	6,853
Indian River	5,177,209	606	788	867	896
Laurel	1,800,684	1,951	4,533	5,831	8,336
Seaford	2,150,489	1,714	3,890	5,041	7,245
Woodbridge	1,754,682	1,833	4,333	5,691	8,149
Correlation with District Wealth*		-.9681	-.9535	-.9347	-.9129

* The values shown are the correlations between the full value of real estate per unit and the state equalization per unit for each school year indicated. All are statistically significant.

Table 2

TOTAL STATE EQUALIZATION BY DISTRICT

1983-84 THROUGH 1986-87

District	State Equalization 1983-84	1984-85	1985-86	1986-87
Appoquinimink	$ 276,224	$ 550,044	$ 695,808	$ 1,017,608
Brandywine	793,610	1,031,510	1,130,880	1,409,463
Christina	1,030,392	1,395,075	1,597,740	2,006,037
Colonial	685,627	894,539	995,100	1,213,641
Red Clay	974,449	1,285,160	1,428,480	1,773,783
Caesar Rodney	579,726	1,328,710	1,789,760	2,416,656
Capital	488,225	909,872	1,188,723	1,822,447
Lake Forest	392,409	914,580	1,177,820	1,540,816
Milford	337,539	780,145	982,192	1,445,908
Smyrna	297,936	661,650	850,800	1,226,628
Cape Henlopen	51,800	133,759	166,243	232,560
Delmar	72,120	171,560	220,960	246,708
Indian River	196,344	261,616	289,578	307,328
Laurel	200,953	475,965	618,086	875,280
Seaford	303,378	700,200	927,544	1,354,815
Woodbridge	166,803	407,302	552,027	806,751
Vocational & Special	923,188	1,291,559	1,469,355	1,969,507
Total	$7,770,723	$13,193,246	$16,081,096	$21,665,936

Table 3

EFFORT INDICES BY DISTRICT

1986-87

District	Effort Index
Appoquinimink	1.0103
Brandywine	1.5011
Christina	1.5011
Colonial	1.5011
Red Clay	1.5011
Caesar Rodney	.9804
Capital	1.0296
Lake Forest	.8590
Milford	.9631
Smyrna	.9347
Cape Henlopen	.8775
Delmar	.9613
Indian River	.6422
Laurel	1.0029
Seaford	1.0095
Woodbridge	.9611

LOCAL CURRENT EXPENSE TAXES

The new equalization law included a factor called the effort index which required most local districts to increase their local support for current operating expenses in order to qualify for the full share of the increased State equalization funding. At the time of passage of the legislation, the "amount authorized" for equalization, $13,950 per unit in 1986-87, required an increased tax effort in all but five school districts--the four New Castle County school districts which share in the revenues from the School Tax District and the Capital School District--in order that each district would receive its full State share of equalization. Thus, one expected outcome of the new equalization statute was an increase in local tax rates and revenues. To see whether this expected outcome has occurred, a review was made of referenda, current expense tax rates and local revenue changes since passage of the equalization statute.

Referenda for Current Expenses

All twelve school districts (excluding the four New Castle County school districts) have held successful current expense tax referenda since 1982-83.* It is clear that some of the referenda passed during the 1983-84 school year were in anticipation of the passage of a new equalization law which would require increased local tax effort. Table 4 provides a tabulation, by district, of the current expense referenda held and passed beginning in 1983-84. The table provides the date of the referendum, the effective date of the additional rate, the change in tax rate, and the estimated additional current expense taxes collectible as a result of the referenda. (For purposes of consistency, the additional local revenues collectible are computed using 1986-87 assessments and capitations, except as otherwise noted.)

As shown in Table 4, the total increase in local current expense tax revenues in these twelve regular districts will amount to more than $7.5 million each year once all of the approved increases are levied. Since these twelve districts levied current expenses tax rates which generated only $10.0 million in 1983-84 (from Table 18: $53.2 - $43.2), these new levies will produce a 75 percent increase in local current expense revenues. Finally, only one current expense referendum in Kent or Sussex County plus the Appoquinimink School District has been defeated by the voters.

Local Current Expense Tax Rates

Tables 16 and 17 in the Appendix show the actual real estate tax rates for current operations and the capitation tax rates for each for the years 1983-84 through 1986-87, respectively. These tables indicate clearly the rate increases which have already been implemented. However, Table 5, which

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*In addition the Christina School District conducted a successful referendum but is not included in the tabulation since the rate increase was not required to meet a local match requirement under the equalization statute.

Table 4

CURRENT EXPENSE TAX REFERENDA

District	Date of Referenda	Effective Date of Added Rate	New or Transfer	Additional Rate[a]	Est. Increase in Taxes Collectible[b]
Appoquinimink	12/11/85	7/1/86	New	$ .0875	$227,298
Caesar Rodney	11/8/83	7/1/84	Transfer	.115	96,126
	5/8/84	7/1/84	New	.25	208,970
	5/8/84	7/1/84	New	5.00 (Cap.)	60,375
	2/4/86	7/1/86	New	.14	117,023
	2/4/86	7/1/86	New	5.00 (Cap.)	60,375
Capital	12/14/83	7/1/84	New	.20	360,694
	12/10/85	7/1/86	New	.10	180,347
Lake Forest	5/8/84	7/1/84	New	.20	106,124
Milford	3/28/85	7/1/86	Transfer	.08	67,702
	3/28/85	7/1/86	New	.265	224,264
Smyrna	10/25/83	7/1/84	New	.20	120,609[d]
	11/19/85	7/1/86	New	.25	119,721[e]
Cape Henlopen	11/10/83	7/1/84	New	.10	326,440
	11/14/85	7/1/86	Transfer	.03	97,932
	11/14/85	7/1/86	New	.28	914,031
	11/14/85	7/1/87[c]	New	.13	424,372
Delmar	11/9/85	7/1/86	New	.22	43,495
		7/1/86	New	6.00(Cap.)	11,166
Indian River	3/28/84	7/1/84	New	.13	579,438
	3/28/84	7/1/84	Transfer	.07	312,005
	3/28/84	7/1/84	New	2.00(Cap.)	41,682
	3/18/86	7/1/86	New	.15	668,582
	3/18/86	7/1/87[c]	New	.15	668,582
	3/18/86	7/1/88[c]	New	.15	668,582
Laurel	3/21/85	7/1/85	Transfer	.08	37,966
	3/21/85	7/1/85	New	5.50(Cap.)	39,374
	3/21/85	7/1/85	New	.15	71,186
	3/21/85	7/1/86	New	.15	71,186

(continued)

Table 4 (continued)

CURRENT EXPENSE TAX REFERENDA

District	Date of Referenda	Effective Date of Added Rate	New or Transfer	Additional Rate[a]	Est. Increase in Taxes Collectible[b]
Seaford	5/18/85	7/1/85	New	$ .13	$ 131,219
	5/18/85	7/1/85	New	4.50(Cap.)	50,868
	5/18/85	7/1/86	New	.13	131,219
	5/18/85	7/1/86	New	4.50(Cap.)	50,868
Woodbridge	5/18/85	7/1/85	New	.25	106,892
	5/18/85	7/1/86	New	.25	106,892
Total					$7,503,605

(a) Rates shown are based on assessed value of real estate; increases in capitation tax rates are noted by "Cap."

(b) Estimated increase in taxes collectible is based upon assessments and numbers of capitations in 1986-87 except as noted.

(c) These rates have been authorized but were not yet being levied at the time this report was prepared. The effective dates are based upon district plans at this time.

(d) Based upon 1984-85 assessments.

(e) Applies only to assessments in Kent County.

Table 5

COMBINED TAX RATES FOR CURRENT OPERATIONS

(Based upon $100 of Full Value)

District	Fiscal Year 1983-84	1984-85	1985-86	1986-87
Appoquinimink	$ .2211	$ .2211	$ .2190	$ .3150
Brandywine	.4295	.4295	.4680	.4680
Christina	.4295	.4295	.4680	.4680
Colonial	.4295	.4295	.4680	.4680
Red Clay	.4295	.4295	.4680	.4680
Caesar Rodney	.1663	.2590	.2601	.3057
Capital	.2568	.2996	.2996	.3210
Lake Forest	.2226	.2643	.2662	.2678
Milford	.2149	.2133	.2125	.3003
Smyrna	.1971	.2429	.2481	.2914
Cape Henlopen	.1732	.1983	.1983	.2736
Delmar	.2311	.2306	.2305	.2997
Indian River	.1099	.1617	.1611	.2002
Laurel	.1900	.1864	.2596	.3127
Seaford	.2178	.2163	.2581	.3148
Woodbridge	.1757	.1739	.2342	.2997
Mean of Districts	$ .2559	$ .2741	$ .2950	$ .3359
Standard Deviation	$ .1052	$ .0957	$ .1044	$ .0811
Coefficient of Variation	.4111	.3490	.3538	.2414
Range (Highest-Lowest)	$ .3196	$ .2678	$ .3069	.2678
Ratio (Highest ÷ Lowest)	3.9081	2.6562	2.9050	2.3377

Source: Assessments & Tax Rates, Delaware Public Schools, for the fiscal years 1983-84 through 1986-87.

Note: These data are derived by summing local tax revenues from both real estate and capitation taxes and then dividing the sum by the full value of real estate. Ratios of assessed to full value are from the Bureau of Census for all years except for New Castle County in 1985-86 and 1986-87 where the assessed values were used.

displays the combined tax rate for both real estate and capitations based upon the full value of real estate in each district, is of even more interest. The table indicates that the average tax rate has increased from about 25.6¢ per $100 of full value in 1983-84 to about 33.6¢ per $100 of full value in 1986-87, a 31.3 percent increase in three years. The standard deviation has declined from about 10.5¢ to about 8.1¢ and the coefficient of variation has dropped from 41.1 percent to 24.1 percent, indicating a greater equalization of local tax effort. The ratio indicates that the tax effort made by the districts comprising the New Castle County School Tax District was about 3.9 times as high as the effort being made by Indian River in 1983-84; this ratio was reduced to 2.3 by 1986-87. It should also be noted that these measures of variation would have declined even more, reflecting a further reduction in the dispersion among district tax rates, had not the reassessment of New Castle County occurred in 1985-86; the reassessment effectively raised the rates in the New Castle districts by 10 percent.

Based upon these data on referenda and combined tax rates, it is clear that the new equalization law has successfully met one of its objectives. The level of local tax effort in twelve of the sixteen districts has increased dramatically and the disparity in tax effort among the districts has been reduced. Further closure will occur as the new rates for Indian River become effective.

Local Current Expense Revenues & Equalization

The basic purpose of State equalization is to increase the equity in revenues available to school districts, i.e., to compensate for disparities among districts in their relative abilities to raise funds locally. Thus, another way of looking at the impact of the new statute is to analyze the combination of local current expense taxes collectible and the State equalization funds provided. The amounts of equalization funds allocated before and after the passage of the new statute were provided in Table 2. Table 18 in the Appendix provides a tabulation of the current expense taxes collectible in each district for the years 1983-84 through 1986-87. This latter table assumes 100 percent collection of both real estate and capitation taxes levied in each of the fiscal years shown.

Table 6 combines the local current expense taxes collectible with the State equalization provided for the period 1983-84 through 1986-87. The data indicate a statewide increase in funds available of about $25.9 million from 1983-84 to 1986-87. The actual dollars available to each district are of interest, but the more important question is whether or not the new statute has had the effect of increasing the equity of resources available among the districts. In order to make such an analysis, the resources available must take into account the variation in the size of the districts.

Table 7 provides that comparison. The total local revenues plus State equalization given in Table 6 are divided by the number of Division I units in each district for each of the years displayed. Thus, Table 7 provides a comparison of the funds available from local taxes and equalization for each

unit of pupils enrolled. The basic assumption of HB 429 was that all districts would have at least $13,950 per unit available in 1986-87. The data and the statistics at the bottom of the table show very clearly that the disparity in funding available has decreased significantly during the first three years of implementation of the new equalization law. Highlights from the table include the following:

1. Resources available statewide from these two sources of funding increased by nearly $6,300 per unit ($15,354 - $9,063) following implementation of the new statute.

2. Districts with the least total resources in 1983-84 made the largest gains by 1986-87. For example, Caesar Rodney's funds per unit increased by $9,072 ($13,676 - $4,604) over three years, a 197 percent increase. Similar large percentage increases occurred in other "low-wealth" districts such as: Appoquinimink, Lake Forest, Smyrna, Laurel, and Woodbridge.

3. The standard deviation was reduced from $5,045 to $3,120 indicating nearly a $2,000 decrease in the level of dispersion of revenues among the districts.

4. This effect is shown even more dramatically by the coefficient of variation which decreased from 55.7 percent to only 20.3 percent in three years.

5. The difference in funds available per unit among the districts decreased by nearly $4,200 ($13,036 - $8,869) from 1983-84 to 1986-87. Stated in other terms, the highest resource district in 1983-84 (Red Clay--$17,640) had 3.83 times the funds available in the lowest resource district (Caesar Rodney--$4,604). By 1986-87 the ratio had been reduced to 1.79.

Thus, it is clear that the combination of local current expense revenues and State equalization funds available is becoming more equitable than it was under the old statute. Furthermore, with the "amount authorized" for equalization scheduled to continue at $13,950 and the increases in local tax rates scheduled for Cape Henlopen and Indian River to come on-line, the disparity should continue to close next year.

Table 6

LOCAL CURRENT EXPENSE TAXES COLLECTIBLE
PLUS STATE EQUALIZATION FUNDING

1983-84 through 1986-87

District	Fiscal Year 1983-84	1984-85	1985-86	1986-87
Appoquinimink	$ 791,815	$ 1,114,550	$ 1,240,948	$ 1,835,879
Brandywine	10,570,778	11,186,460	12,090,443	12,224,096
Christina	13,591,787	14,536,776	16,420,099	17,285,264
Colonial	9,264,930	9,639,080	10,499,376	10,729,807
Red Clay	13,212,097	13,713,359	15,083,017	15,434,373
Caesar Rodney	1,187,849	2,305,748	2,787,251	3,610,588
Capital	2,486,872	3,313,571	3,675,536	4,527,651
Lake Forest	927,785	1,572,244	1,849,803	2,204,866
Milford	1,078,531	1,530,563	1,752,482	2,525,687
Smyrna	801,738	1,312,936	1,533,355	2,034,176
Cape Henlopen	1,935,361	2,443,319	2,628,903	3,790,753
Delmar	236,699	343,006	396,448	482,792
Indian River	1,855,303	2,840,769	3,068,547	3,862,984
Laurel	532,526	811,123	1,102,435	1,466,461
Seaford	1,113,522	1,517,860	1,938,502	2,620,552
Woodbridge	460,761	707,074	966,760	1,327,284
Total-Reg. Districts	$60,048,354	$68,888,438	$77,033,905	$85,963,213

Table 7

LOCAL CURRENT EXPENSE TAXES PLUS EQUALIZATION
FUNDS AVAILABLE PER UNIT

1983-84 through 1986-87

District	Fiscal Year 1983-84	1984-85	1985-86	1986-87
Appoquinimink	$ 6,186	$ 8,444	$ 9,695	$14,014
Brandywine	17,273	18,338	19,886	19,748
Christina	17,161	17,620	19,115	19,620
Colonial	17,581	18,221	19,625	20,131
Red Clay	17,640	18,044	19,639	19,813
Caesar Rodney	4,604	8,701	10,247	13,676
Capital	8,430	10,900	11,895	14,193
Lake Forest	5,242	8,735	10,334	11,983
Milford	6,093	8,273	9,524	13,435
Smyrna	5,568	8,753	10,222	13,040
Cape Henlopen	11,059	13,499	14,058	19,951
Delmar	5,917	8,575	9,911	13,411
Indian River	5,726	8,557	9,187	11,262
Laurel	5,170	7,725	10,400	13,966
Seaford	6,291	8,433	10,535	14,014
Woodbridge	5,063	7,522	9,967	13,407
Mean of Districts	$ 9,063	$11,271	$12,765	$15,354
Standard Deviation	$ 5,045	$ 4,147	$ 4,076	$ 3,120
Coefficient of Variation	.5567	.3679	.3193	.2032
Range (Highest - Lowest)	$13,036	$10,816	$10,699	$ 8,869
Ratio (Highest / Lowest)	3.8315	2.4379	2.1646	1.7875

CURRENT EXPENDITURES

The previous section of the report dealt with resources available from local current expense taxes and from State equalization allocations. However, those two sources represent only a part of the total resources available to school districts. Another way of determining whether greater equity now exists among districts is to look at total current expenditures from all revenue sources on a per unit basis. Current expenditure data are available for only two years under the new equalization formula. The actual current expenditure data for 1983-84 through 1985-86 are given in Table 19 in the Appendix.

These total current expense data were divided by the number of Division I units in each district to obtain the data displayed in Table 8. Despite the fact that these data represent only the impact of the first two years of the new statute, the trend is quite clear. The data indicate the following:

1. Prior to the new equalization formula, the typical district expenditure per unit varied from the state average by $6,891 or 13.5 percent. In the second year under the new law, the standard deviation dropped to $6,542 meaning that the typical district varied from the state average by plus or minus 10.7 percent.

2. The range of expenditures per unit declined by $266 per unit from $20,192 in 1983-84 to $19,926 in 1985-86.

3. In 1983-84 the highest spending district spent about $1.46 for each $1.00 spent by the lowest spending district on a per unit basis. In 1986-87 this ratio was reduced to about $1.37 for the highest spending district in comparison to the $1.00 spent in the lowest spending district.

Thus, the total current expenditure per unit data indicate that the new equalization statute has had the desired effect. The results are, however, confounded by an increase in current expenditures in the New Castle County districts apparently resulting from the reassessment which took effect in 1985-86. A better estimate of the real impact of the equalization law on this variable will be the 1986-87 current expenditures. These data will not be available until after the close of the current school year.

Table 8

CURRENT EXPENDITURES PER UNIT OF PUPILS
(All Sources of Funds)

District	Fiscal Year 1983-84	1984-85	1985-86
Appoquinimink	$46,469	$51,144	$59,323
Brandywine	59,634	65,124	74,155
Christina	62,709	64,279	67,133
Colonial	59,733	62,046	70,019
Red Clay	64,126	66,630	73,839
Caesar Rodney[a]	43,934	49,794	56,283
Capital[b]	53,550	57,954	63,406
Lake Forest	44,899	50,131	55,875
Milford	46,112	48,079	54,229
Smyrna	44,833	51,162	55,911
Cape Henlopen[c]	54,965	60,063	63,362
Delmar	49,621	54,649	60,308
Indian River	45,330	49,992	54,963
Laurel	45,759	51,186	58,566
Seaford[d]	45,040	50,147	56,225
Woodbridge	47,704	52,181	55,663
Mean of Districts	$50,901	$55,285	$61,204
Standard Deviation	$ 6,891	$ 6,155	$ 6,542
Coefficient of Variation	.1354	.1113	.1069
Range (Highest - Lowest)	$20,192	$18,551	$19,926
Ratio (Highest / Lowest)	1.4596	1.3858	1.3674

(a) Includes Consortium ILC
(b) Includes Kent County Orthopedic School
(c) Includes Consortium ILC
(d) Includes Sussex County Orthopedic Program

TEACHER SALARIES

The largest single expenditure for schools is for employee salaries. Prior to passage of the new equalization law, it was apparent that a large disparity existed among the various districts in the State in salaries paid to employees. Since much of the local tax revenues and the State equalization funds were and are being used to provide local salary supplements, it was an implied intent of the new statute to provide additional funds which could be used to raise salaries in the lower paying school districts.

Rather than reviewing salaries for all categories of employees, which would require a full report in itself, the determination was made to use classroom teachers' salaries as a proxy measure for all salaries, to determine if the statute had any significant impact on salaries. The decision was also made to use average salaries rather than comparing numerous points on the various salary schedules over a period covering four school years in order to simplify the analysis.

State and Local Salaries - The average salaries paid to classroom teachers from all sources of funding in each fiscal year from 1983-84 through 1986-87 are displayed in Table 20 in the Appendix. However, since the State portion of the salary paid to each teacher is dictated by the State salary schedule which is applied uniformly statewide, and since the primary interest is in the disparity in local salary supplements paid by the various districts, it is more useful to analyze only those salaries paid to teachers who are receiving a combination of state and local funds. This eliminates from the analysis those teachers who are paid wholly or in part with federal funds. Tables 9, 10, 11 and 12 provide data on this group of teachers, by school district, for the fiscal years 1983-84 through 1986-87, respectively. These tabulations indicate the following:

1. The disparities in average teachers' salaries among the various school districts are not entirely the result of differences in local salary supplements. There are variations in the average State salary paid in the sixteen districts. These variations result entirely from differences in training and/or experience of the teaching staffs in the various districts. The range of salary differences due to this phenomena has been fairly consistent across the four years accounting for differences between the highest and lowest paying districts (Brandywine vs. Appoquinimink) of from $2,063 for 1986-87 to $2,536 in 1984-85. The standard deviations indicate that the typical district paid an average State salary within about $600 to $700 of the average for all districts during the four years analyzed. This stability is confirmed by the coefficient of variation which ranged from 4.3 percent in 1984-85 to 3.0 percent in 1986-87. (The next subsection of this report provides an analysis of the salaries paid to teachers after compensating for the training and experience differences.)

2. There are large differences in the local supplements paid to teachers among the sixteen districts; however, those differences are being reduced in both absolute terms and in terms of percentages. The difference between the highest and lowest average local supplement was reduced from $6,945 in 1983-84 to $5,258 in 1986-87. Furthermore, this reduction occurred during a period when the average local supplement increased by $3,263 ($7,133-$3,870). Thus, the coefficient of variation in local supplements, which measures the percentage of variation of a typical district from the mean of all districts, dropped dramatically from 64.9 percent in 1983-84 to 22.7 percent in 1986-87. This change is due to large increases in local supplements in several of the districts that paid relatively low supplements in years prior to the passage of the new equalization law. Some examples are as follows:

District	1983-84	1986-87	Change
Appoquinimink	$ 2,265	$ 5,886	$ 3,621
Caesar Rodney	2,410	8,066	5,656
Capital	3,404	7,323	3,919
Delmar	1,857	6,130	4,273
Laurel	2,106	5,942	3,836
Woodbridge	1,996	5,414	3,418

By way of contrast, the average local supplement in the highest paying district, Brandywine, increased by only $1,482.

3. Due to the change in local supplements, the range of total average salaries paid by the various school districts closed significantly from 1983-84 to 1986-87. The difference in total average salary between the highest (Brandywine) and lowest (Smyrna) paying districts was $8,669 in 1983-84. By 1986-87 the difference had declined to $6,543. This reduction in the disparity is reflected in the coefficient of variation which was reduced from 16.3 percent in 1983-84 to 8.1 percent in 1986-87.

Adjusted Teacher Salaries - As noted previously, the average total salaries for all classroom teachers in all districts are given in Table 20. Those data indicate that the range, i.e. the difference between the highest and lowest total average salaries was $8,476 in 1983-84. This difference was reduced to $6,395 in 1986-87. However, as previously indicated a portion of that difference is due to differences in experience and/or training. In order to get a realistic estimate of the salary differences that would have existed or those that now exist among districts if the staffs in the various districts had equivalent training and experience, the data presented in Table 13 were prepared.

Table 9

AVERAGE CLASSROOM TEACHER SALARY BY DISTRICT
(TEACHERS PAID FROM STATE & LOCAL FUNDS ONLY)

1983-84

District	State Portion	Local Portion	Total
Appoquinimink	$14,113	$2,265	$16,379
Brandywine	16,273	8,683	24,956
Christina	15,484	7,822	23,307
Colonial	15,444	7,815	23,260
Red Clay	15,790	8,166	23,957
Caesar Rodney	14,569	2,410	16,980
Capital	15,258	3,404	18,663
Lake Forest	14,588	1,984	16,573
Milford	14,600	2,506	17,106
Smyrna	14,548	1,738	16,287
Cape Henlopen	15,042	3,725	18,767
Delmar	14,560	1,857	16,418
Indian River	14,245	2,680	16,926
Laurel	14,770	2,106	16,876
Seaford	14,453	2,758	17,211
Woodbridge	14,392	1,996	16,388
Mean of Districts	$14,883	$3,870	$18,753
Standard Deviation	$ 587	$2,513	$ 3,054
Coefficient of Variation	.0394	.6494	.1629
Range (Highest - Lowest)	$ 2,160	$6,945	$ 8,669

Source: Statewide computerized personnel file for 1983-84.

Table 10

AVERAGE CLASSROOM TEACHER SALARY BY DISTRICT
(TEACHERS PAID FROM STATE & LOCAL FUNDS ONLY)

1984-85

District	State Portion	Local Portion	Total
Appoquinimink	$15,168	$3,698	$18,866
Brandywine	17,704	8,576	26,280
Christina	16,966	8,305	25,272
Colonial	16,933	7,914	24,848
Red Clay	17,262	8,112	25,375
Caesar Rodney	15,919	4,844	20,763
Capital	16,747	4,597	21,344
Lake Forest	15,972	3,535	19,507
Milford	15,931	3,679	19,611
Smyrna	15,662	3,075	18,737
Cape Henlopen	16,477	5,097	21,574
Delmar	16,254	3,240	19,495
Indian River	15,567	3,450	19,017
Laurel	16,175	3,586	19,761
Seaford	15,800	3,500	19,301
Woodbridge	15,324	3,357	18,681
Mean of Districts	$16,241	$4,910	$21,152
Standard Deviation	$ 696	$1,995	$ 2,623
Coefficient of Variation	.0429	.4064	.1240
Range (Highest - Lowest)	$ 2,536	$5,501	$ 7,599

Source: Statewide computerized personnel file for 1984-85.

Table 11

AVERAGE CLASSROOM TEACHER SALARY BY DISTRICT
(Teachers Paid From State & Local Funds Only)

1985-86

District	State Portion[a]	Local Portion	Total[a]
Appoquinimink	$16,050	$4,554	$20,605
Brandywine	18,463	9,640	28,103
Christina	17,844	8,707	26,551
Colonial	17,777	8,880	26,658
Red Clay	17,933	9,007	26,940
Caesar Rodney	16,946	5,892	22,838
Capital	17,718	5,691	23,409
Lake Forest	16,766	4,210	20,977
Milford	16,865	4,342	21,207
Smyrna	16,435	3,705	20,140
Cape Henlopen	17,526	5,497	23,023
Delmar	16,877	4,158	21,036
Indian River	16,354	3,948	20,303
Laurel	17,169	4,622	21,791
Seaford	16,687	3,994	20,682
Woodbridge	16,468	4,181	20,650
Mean of Districts	$17,117	$5,689	$22,807
Standard Deviation	$ 663	$2,044	$ 2,644
Coefficient of Variation	.0387	.3593	.1159
Range (Highest - Lowest)	$ 2,413	$5,935	$ 7,963

Source: Statewide computerized personnel file for 1985-86.

(a) Does not include $285 authorized by SS 1 for SB 278, which was approved after these data were collected.

Table 12

AVERAGE CLASSROOM TEACHER SALARY BY DISTRICT
(Teachers Paid From State & Local Funds Only)

1986-87

District	State Portion	Local Portion	Total
Appoquinimink	$17,922	$5,886	$23,809
Brandywine	19,985	10,165	30,150
Christina	19,280	8,804	28,084
Colonial	19,766	9,726	29,493
Red Clay	19,784	9,547	29,331
Caesar Rodney	18,918	8,066	26,984
Capital	19,743	7,323	27,066
Lake Forest	18,699	4,907	23,607
Milford	18,886	6,635	25,522
Smyrna	18,571	6,401	24,973
Cape Henlopen	19,200	7,611	26,811
Delmar	19,144	6,130	25,274
Indian River	18,458	5,604	24,063
Laurel	19,144	5,942	25,087
Seaford	18,581	5,971	24,552
Woodbridge	18,242	5,414	23,656
Mean of Districts	$19,020	$7,133	$26,154
Standard Deviation	$ 580	$1,621	$ 2,118
Coefficient of Variation	.0305	.2272	.0810
Range (Highest - Lowest)	$ 2,063	$5,258	$ 6,543

Table 13

ADJUSTED AVERAGE TEACHER SALARY BY DISTRICT
SALARIES ADJUSTED FOR DIFFERENCES IN TRAINING & EXPERIENCE
(ALL SOURCES OF FUNDS)

1983-84 through 1986-87

District	Adjusted Average Teacher Salary			
	1983-84	1984-85	1985-86	1986-87
Appoquinimink	$18,972	$22,024	$23,496	$26,641
Brandywine	24,799	26,055	27,896	30,000
Christina	24,251	25,979	27,286	29,290
Colonial	24,180	25,484	27,178	29,188
Red Clay	24,621	25,824	27,688	29,338
Caesar Rodney	18,974	23,276	24,856	28,650
Capital	19,942	22,588	24,441	27,404
Lake Forest	18,482	21,613	23,108	25,228
Milford	19,100	21,835	23,255	27,017
Smyrna	18,258	21,229	22,488	26,957
Cape Henlopen	20,002	23,005	24,039	27,447
Delmar	18,350	21,234	22,900	26,384
Indian River	19,419	21,689	23,017	26,091
Laurel	18,694	21,850	23,591	26,343
Seaford	19,307	21,591	22,910	26,457
Woodbridge	18,530	21,630	23,258	25,945
Mean of Districts	$20,368	$22,932	$24,462	$27,399
Standard Deviation	$ 2,417	$ 1,766	$ 1,857	$ 1,400
Coefficient of Variation	.1187	.0770	.0759	.0511
Range (Highest - Lowest)	$ 6,541	$ 4,826	$ 5,408	$ 4,772

Sample Calculation for 1983-84:

$$\frac{\text{Brandywine State Salary (Table 9)}}{\text{Appoquinimink State Salary (Table 9)}} = \frac{\$16,273}{\$14,113} = 1.1531$$

1.1531 X (Appoquinimink Average Total Salary - Table 20) =

1.1531 X $16,454 = $18,972

The assumption is made that the district with the highest State salary (Brandywine in each year) has the staff with the highest experience and training. This results in a higher average State salary than all other districts. It also means that the average State salary and the average local supplement in any other district for a set of similarly trained teachers would be higher than that actually being paid. Thus, the data in Table 13 project an average total salary in each district in each of the last four years if the mix of training and experience of its staff had been the same as that in Brandywine. The data are estimates but indicate, for example, that the salary differentials are actually not as great as those presented in Tables 9, 10, 11, 12 or 20 if the training and experience factors are considered. The analysis indicates the following:

1. The range of average salaries was $6,541 in 1983-84 after adjustment for training and experience. By 1986-87, the difference was reduced to $4,772. Thus, the disparity closed by nearly $1,800.

2. Despite the fact that the average adjusted salary increased statewide by more than $7,000 ($27,399 - $20,368) from 1983-84 to 1986-87, the standard deviation among the sixteen districts was reduced by $1,017 ($2,417 - $1,400) in the same period.

3. The coefficient of variation was reduced from about 11.9 percent to about 5.1 percent. Thus, the typical district average salary now varies by plus or minus 5.1 percent from the mean for all districts.

SUMMARY

Based upon data and analysis presented in this report, it is clear that the new equalization statute has produced a number of desirable effects; the findings may be summarized as follows:

1. State funding for equalization purposes has increased by about $13.9 million over the three-year phase-in of the new statute, a 179 percent increase over funding provided in 1983-84.

2. The increased funding is being provided in large measure to the "low-wealth" school districts. For example, the Caesar Rodney School District qualified for $1.8 million more in 1986-87 than it received under the old statute in 1983-84.

3. All regular school districts in Kent and Sussex County, as well as the Appoquinimink School District, have passed current expense tax referenda beginning in 1983-84 in order to qualify for increased State aid. Referenda approved through January 1987 will add about $7.5 million to local revenues in these twelve districts once the approved new rates are actually levied. These rate increases will contribute an additional 75 percent in local revenues over those available in 1983-84. Thus, the new equalization statute has clearly met one of its primary objectives, i.e., raising the local tax effort among the lower paying districts in the State.

4. The total amount of money available from the combination of local tax revenues and State equalization has become more equalized among the various districts, on a per unit basis. For example, in 1983-84 the Red Clay District had $17,640 per unit available while Caesar Rodney had only $4,604 per unit, a ratio of 3.83 to 1.00. Three years later, in 1986-87, the range had been reduced from $20,131 in Colonial to $11,262 in Indian River, a ratio of 1.79 to 1.00. Furthermore, this range can be expected to close even further in 1987-88 and 1988-89 when referenda already approved are implemented.

5. Total current expenses per unit from all sources of revenue were more nearly equal among the districts in 1985-86 than they were in 1983-84 prior to passage of the new equalization law. For example, Red Clay spent $64,126 per unit in 1983-84 compared to $43,934 in Caesar Rodney. Thus, Red Clay spent $1.46 for each $1.00 spent by Caesar Rodney, on a per unit basis. After two years under the new equalization statute, this ratio of expenditures was reduced to $1.37 to $1.00 in Brandywine versus Milford. Further closure in this disparity of expenditures can be anticipated in 1986-87 and 1987-88.

6. Average teachers' salaries are more nearly equal among the sixteen regular districts than they were prior to the implementation of the new equalization law. Average local supplements in many downstate districts increased by $3,500 to $5,500 from 1983-84 to 1986-87. During the same period, the average local salary increase in Brandywine was $1,482.

7. If adjusted for differences in the training and experience of the staff in each district, the difference in the total average salary paid by the highest paying district to the lowest paying district declined from $6,541 to $4,772 from 1983-84 to 1986-87. The coefficient of variation was halved from 11.9 in 1983-84 to 5.1 in 1986-87.

Thus, on all variables analyzed, the disparities among the sixteen regular districts have been reduced from 1983-84 when the new equalization statute was enacted.

The only negative effect of the new statute detected from this analysis is the difficulty districts have had in projecting the local tax rates needed to qualify for their full State entitlement. Because the new formula is particularly sensitive to changes in assessments and relative shifts in units among the districts, a number of districts have passed referenda that they believed sufficient only to find that the rates were a few percentage points lower than they needed. However, this one negative effect is small compared to the major positive changes which have occurred.

APPENDIX

Table 14

SEPTEMBER ENROLLMENTS BY DISTRICT*
1983-84 through 1986-87

District/Program	September Enrollment			
	1983-84	1984-85	1985-86	1986-87
Appoquinimink	2,111	2,148	2,109	2,152
Brandywine	10,963	10,768	10,774	10,929
Christina	14,341	14,642	15,033	15,386
Colonial	9,281	9,230	9,294	9,248
Red Clay	12,966	13,029	13,173	13,406
Caesar Rodney	4,757(a)	4,758(a)	4,901(a)	4,800(a)
Capital	5,437	5,488	5,556	5,748
Lake Forest	3,106	3,067	3,014	3,111
Milford	3,193	3,190	3,184	3,269
Smyrna	2,625	2,669	2,677	2,760
Cape Henlopen	3,156	3,221	3,297	3,315
Delmar	670	657	651	591
Indian River	5,803	5,839	5,884	6,056
Laurel	1,863	1,888	1,910	1,861
Seaford	3,126	3,128	3,143	3,200
Woodbridge	1,599	1,547	1,593	1,620
Subtotal	84,997	85,269	86,193	87,452
NCC Vo-Tech	3,086	3,148	3,239	3,379
Kent Vo-Tech	0	0	0	0
Sussex Vo-Tech	0	0	0	0
Subtotal	3,086	3,148	3,239	3,379
NCC Special Schools	1,666	1,775	1,792	1,745
Charlton	102	99	96	97
Kent Orthopedic	61	59	59	67
Kent ILC - (Kent V.T.)	0	0	30	31
Consortium ILC - (C. Rodney)	(b)	(b)	(b)	55
Consortium ILC - (C. Henlopen)	86	97	105	120
Ennis	173	163	155	160
Sussex ILC - (Sussex V.T.)	0	0	0	31
Sussex Orthopedic	24	25	30	33
Subtotal	2,112	2,218	2,267	2,339
TOTAL	90,195	90,635	91,699	93,170

Source: September Enrollments for the school years 1983-84 to 1986-87

Notes: (a)Excludes enrollments at Dover Air Force Base schools
(b)Included in Caesar Rodney enrollment for 1983-84 through 1985-86.

Table 15

DIVISION I UNITS BY DISTRICT
1983-84 through 1986-87

District/Program	Division I Units			
	1983-84	1984-85	1985-86	1986-87
Appoquinimink	128	132	128	131
Brandywine	612	610	608	619
Christina	792	825	859	881
Colonial	527	529	535	533
Red Clay	749	760	768	779
Caesar Rodney	258	265	272	264
Capital	295	304	309	319
Lake Forest	177	180	179	184
Milford	177	185	184	188
Smyrna	144	150	150	156
Cape Henlopen	175	181	187	190
Delmar	40	40	40	36
Indian River	324	332	334	343
Laurel	103	105	106	105
Seaford	177	180	184	187
Woodbridge	91	94	97	99
Subtotal	4,769	4,872	4,940	5,014
NCC Vo-Tech	276	270	268	271
Kent Vo-Tech	37	33	27	27
Sussex Vo-Tech	40	36	35	35
Subtotal	353	339	330	333
NCC Special Schools	231	247	254	251
Charlton	17	16	16	17
Kent Orthopedic	11	10	10	12
Kent ILC-(Kent V.T.)	0	0	3	6
Consortium ILC-(C. Rodney)	(a)	(a)	(a)	7
Consortium ILC-(C.Henlopen)	10	12	14	17
Ennis	30	29	27	28
Sussex ILC-(Sussex V.T.)	0	0	0	4
Sussex Orthopedic	4	4	5	5
Subtotal	303	318	329	347
TOTAL	5,425	5,529	5,599	5,694

Source: September Unit Allotment for the school years 1983-84 to 1986-87

Note: (a)Included in Caesar Rodney units for 1983-84 through 1985-86.

Table 16

REAL ESTATE TAX RATES FOR CURRENT OPERATIONS
(Based Upon $100 Assessed Value)

District	Fiscal Year 1983-84	1984-85	1985-86	1986-87
Appoquinimink	$ .816	$ .816	$ .219[a]	.315
Brandywine	1.585	1.585	.468[a]	.468
Christina	1.585	1.585	.468[a]	.468
Colonial	1.585	1.585	.468[a]	.468
Red Clay	1.585	1.585	.468[a]	.468
Caesar Rodney	.75	1.115	1.115	1.255
Capital	1.20	1.40	1.40	1.50
Lake Forest	.90	1.10	1.10	1.10
Milford	.825	.825	.825	1.17
Smyrna	.88	1.08	1.08 [b]	1.33 [b]
Cape Henlopen	.69	.79	.79	1.09
Delmar	.88	.88	.88	1.10
Indian River	.415	.615	.615	.765
Laurel	.65	.65	.88	1.03
Seaford	.77	.77	.90	1.03
Woodbridge	.62	.62	.87	1.12

Source: Assessments & Tax Rates, Delaware Public Schools for each fiscal year from 1983-84 through 1986-87.

Notes: (a) Rate reduced due to reassessment of New Castle County.

(b) The rate shown is for property in Kent County; properties located in New Castle County pay $0.32 per $100 assessed value.

Table 17

CAPITATION TAX RATES FOR CURRENT OPERATIONS

District	Fiscal Year 1983-84	1984-85	1985-86	1986-87
Appoquinimink	$ -	$ -	$ -	$ -
Brandywine	-	-	-	-
Christina	-	-	-	-
Colonial	-	-	-	-
Red Clay	-	-	-	-
Caesar Rodney	2.00	7.00	7.00	12.00
Capital	-	-	-	-
Lake Forest	10.00	10.00	10.00	10.00
Milford	9.90	9.90	9.90	9.90
Smyrna	-	-	-	-
Cape Henlopen	-	-	-	-
Delmar	4.00	4.00	4.00	10.00
Indian River	5.00	7.00	7.00	7.00
Laurel	8.80	8.80	14.30	14.30
Seaford	11.00	11.00	15.50	20.00
Woodbridge	7.70	7.70	7.70	7.70

Source: Assessments & Tax Rates, Delaware Public Schools for each fiscal year 1983-84 through 1986-87.

Table 18

CURRENT EXPENSE TAXES COLLECTIBLE BY DISTRICT
(Includes Real Estate & Capitation Taxes)

1983-84 through 1986-87

District	Fiscal Year 1983-84	1984-85	1985-86	1986-87
Appoquinimink	$ 515,591	$ 564,506	$ 545,140	$ 818,271
School Tax District	(43,155,514)	(44,469,391)	(48,940,735)	(49,270,616)
Brandywine	9,777,168	10,154,950	10,959,563	10,814,633
Christina	12,561,395	13,141,701	14,822,359	15,279,227
Colonial	8,579,303	8,744,541	9,504,276	9,516,166
Red Clay	12,237,648	12,428,199	13,654,537	13,660,590
Caesar Rodney	608,123	977,038	997,491	1,193,932
Capital	1,998,647	2,403,699	2,486,813	2,705,204
Lake Forest	535,376	657,664	671,983	664,050
Milford	740,992	750,418	770,290	1,079,779
Smyrna	503,802	651,286	682,555	807,548
Cape Henlopen	1,883,561	2,309,560	2,462,660	3,558,193
Delmar	164,579	171,446	175,488	236,084
Indian River	1,658,959	2,579,153	2,778,969	3,555,656
Laurel	331,573	335,158	484,349	591,181
Seaford	810,144	817,660	1,010,958	1,265,737
Woodbridge	293,958	299,772	414,733	520,533
Total Reg Districts	$53,200,819	$56,986,751	$62,422,164	$66,266,784

Source: Assessments & Tax Rates, Delaware Public Schools for each fiscal year from 1983-84 through 1986-87.

Note: Table assumes 100% collection of all real estate and capitation taxes levied.

Table 19

TOTAL CURRENT EXPENDITURES
(All Sources of Funding)

1983-84 through 1985-86

District	TOTAL CURRENT EXPENDITURES		
	1983-84	1984-85	1985-86
Appoquinimink	$ 5,948,045	$ 6,751,003	$ 7,593,379
Brandywine	36,496,030	39,725,941	45,086,052
Christina	49,665,888	53,030,071	57,667,274
Colonial	31,479,349	32,822,445	37,460,290
Red Clay	48,030,731	50,638,846	56,708,550
Caesar Rodney[a]	11,334,954	13,195,301	15,308,867
Capital[b]	16,386,304	18,197,612	20,226,372
Lake Forest	7,947,115	9,023,603	10,001,628
Milford	8,161,824	8,894,640	9,978,131
Smyrna	6,455,906	7,674,336	8,386,706
Cape Henlopen[c]	10,168,589	11,592,096	12,735,799
Delmar	1,984,832	2,185,955	2,412,316
Indian River	14,686,849	16,597,351	18,357,620
Laurel	4,713,176	5,374,507	6,208,028
Seaford[d]	8,152,232	9,227,132	10,626,509
Woodbridge	4,341,098	4,904,978	5,399,344
Total Reg Districts	$265,952,922	$289,835,817	$324,156,865

Source: Report of Educational Statistics for 1983-84 through 1985-86.

Notes: (a) Excludes Dover Air Force Base schools.
(b) Includes Kent County Orthopedic School.
(c) Includes Sussex County ILC.
(d) Includes Sussex County Orthopedic School.

Table 20

AVERAGE CLASSROOM TEACHER SALARY BY DISTRICT
(ALL SOURCES OF FUNDS)

1983-84 through 1986-87

District	Average Teacher Salary			
	1983-84	1984-85	1985-86 (a)	1986-87
Appoquinimink	$16,454	$18,869	$20,425	$23,891
Brandywine	24,799	26,055	27,896	30,000
Christina	23,075	24,986	26,371	28,257
Colonial	22,948	24,374	26,168	28,868
Red Clay	23,890	25,180	26,893	29,043
Caesar Rodney	16,987	20,929	22,814	27,120
Capital	18,698	21,367	23,455	27,072
Lake Forest	16,568	19,499	20,984	23,605
Milford	17,136	19,648	21,242	25,531
Smyrna	16,323	18,780	20,018	25,050
Cape Henlopen	18,489	21,411	22,819	26,369
Delmar	16,418	19,495	20,933	25,274
Indian River	16,999	19,071	20,388	24,097
Laurel	16,967	19,963	21,938	25,235
Seaford	17,148	19,269	20,706	24,598
Woodbridge	16,388	18,722	20,745	23,682
Mean of Districts	$18,705	$21,101	$22,737	$26,106
Standard Deviation	$ 2,967	$ 2,490	$ 2,561	2,005
Coefficient of Variation	.1586	.1180	.1126	.0768
Range (Highest - Lowest)	$ 8,476	$ 7,333	$ 7,787	$ 6,395
Ratio (Highest / Lowest)	1.5193	1.3917	1.3935	1.2709

Source: Educational Personnel in Delaware Public Schools for the fiscal years 1983-84 through 1985-86. Data for 1986-87 were extracted from the statewide computerized personnel file.

Notes: (a)Does not include the $285 salary increase authorized by SS 1 for SB 278, which was provided statewide after these data were collected.